



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**02 Big Horn 0213 Spring Creek Elementary**

**0020 Spring Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	18,561.01	18,561.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,069.99	2,069.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,613.22	0.00	1,613.22	0.00	0.00	0.00
27XX Student Transportation Services	34,123.13	34,123.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,968.16	0.00	0.00	11,968.16	0.00	0.00
<b>Totals</b>	68,335.51	54,754.13	1,613.22	11,968.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	68,335.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0020 Spring Creek Elem</b>	Indirect/Direct	1,613.22 / 54,754.13	2.95%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0020 Spring Creek Elem	0.0057	0.0068	0.0093	0.0106	2.95%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0020 Spring Creek Elem	0.0057	0.0068	0.0093	0.0106	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0020 Spring Creek Elem			1.18%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0213 Spring Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.18%</b>
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**02 Big Horn 0214 Pryor Public Schools**

**0021 Pryor Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	600,806.57	600,806.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,400.72	9,400.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,302.77	94,302.77	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	112,944.67	112,944.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,227.64	0.00	22,227.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,578.02	164,718.02	0.00	9,860.00	0.00	0.00
27XX Student Transportation Services	71,270.38	71,270.38	0.00	0.00	0.00	0.00
31XX Food Services	74,337.07	74,337.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,938.19	1,938.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,340.73	5,340.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,656.88	0.00	0.00	1,656.88	0.00	0.00
9999 Undistributed	5,190.43	5,190.43	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,173,994.07</b>	<b>1,140,249.55</b>	<b>22,227.64</b>	<b>11,516.88</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>1,173,994.07</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**02 Big Horn 0214 Pryor Public Schools**

#### 1214 Plenty Coups H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	487,226.10	480,240.35	0.00	6,985.75	0.00	0.00
21XX Support Services - Students	89,670.12	89,670.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	206,031.85	186,041.07	0.00	19,990.78	0.00	0.00
24XX Support Services - School Administration	91,238.19	91,238.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,767.67	8,485.37	48,282.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	225,298.99	225,298.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	72,619.84	72,619.84	0.00	0.00	0.00	0.00
31XX Food Services	34,718.66	34,718.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,080.15	10,080.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,839.84	50,839.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	232,773.36	0.00	0.00	232,773.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,740.62	0.00	0.00	1,740.62	0.00	0.00
9999 Undistributed	12,324.12	12,324.12	0.00	0.00	0.00	0.00
<b>Totals</b>	1,571,329.51	1,261,556.70	48,282.30	261,490.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,571,329.51					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0021 Pryor Elem		Indirect/Direct	22,227.64 / 1,140,249.55	1.95%		
LE 1214 Plenty Coups H S		Indirect/Direct	48,282.30 / 1,261,556.70	3.83%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0021 Pryor Elem	0.0746	0.0792	0.0649	0.0651	1.95%
	1214 Plenty Coups H S	0.0746	0.0792	0.0649	0.0651	3.83%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	
	1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0021 Pryor Elem	0.0746	0.0792	0.0649	0.0651	
	1214 Plenty Coups H S	0.0746	0.0792	0.0649	0.0651	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0021 Pryor Elem	5.76%	
	1214 Plenty Coups H S	6.12%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0214 Pryor Public Schools	5.94%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**02 Big Horn 0216 Hardin Public Schools**

**0023 Hardin Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,955,993.13	8,955,993.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,263,770.39	1,263,770.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,008,292.64	991,648.64	0.00	16,644.00	0.00	0.00
222X Educational Media Services	720,057.79	720,057.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	603,277.19	591,436.94	0.00	11,840.25	0.00	0.00
24XX Support Services - School Administration	932,915.60	932,915.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	265,097.88	0.00	248,051.13	17,046.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,992,502.64	1,958,070.63	0.00	34,432.01	0.00	0.00
27XX Student Transportation Services	1,083,004.70	927,460.00	0.00	155,544.70	0.00	0.00
31XX Food Services	1,810,750.87	1,810,750.87	0.00	0.00	0.00	0.00
33XX Community Services	106,964.27	106,964.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,610.95	5,610.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120,666.05	107,691.80	0.00	12,974.25	0.00	0.00
4XXX Facilities Acquisition and Construction Services	324,255.00	0.00	0.00	324,255.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	192,726.15	41,557.10	0.00	151,169.05	0.00	0.00
<b>Totals</b>	19,385,885.25	18,413,928.11	248,051.13	723,906.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	19,385,885.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**02 Big Horn 0216 Hardin Public Schools**

**1189 Hardin H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,761,992.60	2,759,218.60	0.00	2,774.00	0.00	0.00
21XX Support Services - Students	355,089.08	355,089.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	186,600.29	183,826.29	0.00	2,774.00	0.00	0.00
222X Educational Media Services	208,627.08	208,627.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	196,099.31	192,152.56	0.00	3,946.75	0.00	0.00
24XX Support Services - School Administration	510,919.51	510,919.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	94,088.54	0.00	88,406.29	5,682.25	0.00	0.00
26XX Operation and Maintenance of Plant Services	605,487.84	596,824.59	0.00	8,663.25	0.00	0.00
27XX Student Transportation Services	357,774.38	305,926.16	0.00	51,848.22	0.00	0.00
31XX Food Services	920.66	920.66	0.00	0.00	0.00	0.00
33XX Community Services	96,271.24	96,271.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	60,892.53	60,892.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	534,009.01	529,684.26	0.00	4,324.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,497.05	9,497.05	0.00	0.00	0.00	0.00
<b>Totals</b>	5,978,269.12	5,809,849.61	88,406.29	80,013.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,978,269.12					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A			2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0023 Hardin Elem	Indirect/Direct 248,051.13 / 18,413,928.11	1.35%		
	LE 1189 Hardin H S	Indirect/Direct 88,406.29 / 5,809,849.61	1.52%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0023 Hardin Elem	0.0390	0.0318	0.0263	0.0296	1.35%
	1189 Hardin H S	0.0390	0.0318	0.0263	0.0296	1.52%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0023 Hardin Elem	0.0458	0.0388	0.0329	0.0337	
	1189 Hardin H S	0.0458	0.0388	0.0329	0.0337	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0023 Hardin Elem	0.0458	0.0388	0.0329	0.0337	
	1189 Hardin H S	0.0458	0.0388	0.0329	0.0337	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0023 Hardin Elem	3.13%	
	1189 Hardin H S	3.16%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0216 Hardin Public Schools	<b>3.15%</b>	
<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS		

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

#### 0025 Lodge Grass Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,581,210.73	1,575,492.73	0.00	5,718.00	0.00	0.00
21XX Support Services - Students	96,373.68	96,373.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,162.15	17,162.15	0.00	0.00	0.00	0.00
222X Educational Media Services	37,783.79	37,783.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	175,005.10	175,005.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	247,654.89	247,654.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	227,875.98	1,745.75	226,130.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	519,678.10	497,507.73	0.00	22,170.37	0.00	0.00
27XX Student Transportation Services	113,229.91	110,729.91	0.00	2,500.00	0.00	0.00
31XX Food Services	297,959.58	297,959.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,823.61	7,823.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,157.49	51,157.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,319.16	0.00	0.00	39,319.16	0.00	0.00
9999 Undistributed	17,734.76	17,734.76	0.00	0.00	0.00	0.00
<b>Totals</b>	3,429,968.93	3,134,131.17	226,130.23	69,707.53	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,429,968.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

#### 1190 Lodge Grass H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	850,583.12	844,566.12	0.00	6,017.00	0.00	0.00
21XX Support Services - Students	105,478.72	105,478.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,817.01	2,817.01	0.00	0.00	0.00	0.00
222X Educational Media Services	20,451.85	20,451.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,519.57	138,519.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	232,677.79	232,677.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	180,814.79	0.00	180,814.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	461,463.08	416,587.03	0.00	44,876.05	0.00	0.00
27XX Student Transportation Services	97,286.88	94,786.88	0.00	2,500.00	0.00	0.00
31XX Food Services	24,458.80	24,458.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,700.52	35,700.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	180,387.70	180,387.70	0.00	0.00	0.00	0.00
9999 Undistributed	19,577.42	19,577.42	0.00	0.00	0.00	0.00
<b>Totals</b>	2,350,217.25	2,116,009.41	180,814.79	53,393.05	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,350,217.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0025 Lodge Grass Elem	Indirect/Direct	226,130.23 / 3,134,131.17	7.22%		
	LE 1190 Lodge Grass H S	Indirect/Direct	180,814.79 / 2,116,009.41	8.55%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0025 Lodge Grass Elem	0.0358	0.0381	0.0426	0.0374	7.22%
	1190 Lodge Grass H S	0.0358	0.0381	0.0426	0.0374	8.55%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0025 Lodge Grass Elem	0.0358	0.0381	0.0426	0.0374	
	1190 Lodge Grass H S	0.0358	0.0381	0.0426	0.0374	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0025 Lodge Grass Elem	0.0358	0.0381	0.0426	0.0374	
	1190 Lodge Grass H S	0.0358	0.0381	0.0426	0.0374	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0025 Lodge Grass Elem	4.30%	
	1190 Lodge Grass H S	4.55%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0218 Lodge Grass Public Schls	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.43%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,034,700.25	1,034,700.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	75,627.57	75,627.57	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,288.50	22,288.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,839.92	131,839.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,013.46	132,013.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,519.24	0.00	7,519.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	333,165.93	333,165.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	139,648.48	139,648.48	0.00	0.00	0.00	0.00
31XX Food Services	175,124.58	175,124.58	0.00	0.00	0.00	0.00
33XX Community Services	30,575.36	30,575.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,911.52	44,911.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,200.00	0.00	0.00	7,200.00	0.00	0.00
<b>Totals</b>	2,134,614.81	2,119,895.57	7,519.24	7,200.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,134,614.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0026 Wyola Elem</b>	Indirect/Direct	7,519.24 / 2,119,895.57	0.35%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0026 Wyola Elem	0.0067	0.0062	0.0061	0.0069	0.35%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0026 Wyola Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0026 Wyola Elem	0.0067	0.0062	0.0061	0.0069	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0026 Wyola Elem				0.56%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0219 Wyola Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.56%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.